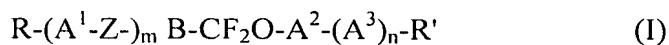


This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

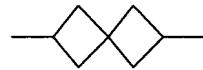
1. (Currently Amended): A process for preparing a compound of formula (I)



in which

R is alkyl, in which one or more CH_2 groups are optionally replaced, independently of one another, by O, CF_2 , $CH=CH$, $CH=CF$ or $CF=CF$, with the proviso that peroxide structures O-O and formaldehyde acetals $O-CH_2-O$ are excluded,

A^1 is, independently of one another, 1,4-cyclohexylene, 2,5-1,3-dioxanylene, 1,3-cyclobutylene or



A^2 and A^3 are 1,4-phenylene 1,4-penylene, in which, independently of one another, from one to four hydrogens are optionally replaced by fluorine or one or two CH groups are optionally replaced by N,

Z is a single bond, $-CH_2-CH_2-$, $-CF_2-CF_2-$, $-CH=CH-$, $-CF=CF-$, $-CH=CF-$ or $-CF=CH-$,

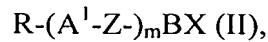
B is 2,6-disubstituted naphthalene, 2,6-disubstituted 5,6,7,8-tetrahydronaphthalene or 2,6-disubstituted trans-decalin,

R' is R, F, OCF_3 , OCF_2H , CF_3 , Cl, SF_5 , CN or NCS, and

m and n are, independently of one another, 0 or 1,

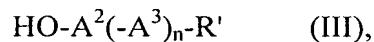
said process comprising the following steps:

a) converting a compound of formula (II)



in which X is halogen or =O, into a carboxylic acid or a salt of a carboxylic acid derivative with elimination of the group X and introduction of a C1 unit; and

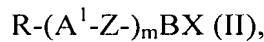
b) converting said carboxylic acid or salt of a carboxylic acid derivative using a phenol of formula (III)



to obtain a compound of formula (I).

2. (Currently Amended): A process according to Claim 1, wherein said compound of formula (II) is converted into carboxylic acid derivative is a carboxylic acid of the formula (IV), $R-(A^1-Z-)_m B-CO_2H$ (IV), or a salt thereof, and step a) is carried out as follows:

a') a compound of formula (II)



in which X is a halogen, is converted into the corresponding Grignard compound, reacting the resultant Grignard compound with CO_2 , and hydrolysing the resultant compound to form the corresponding carboxylic acid of formula (IV)



or a salt thereof.

3. (Previously Presented): A process according to Claim 1, wherein X in formula (II) is selected from the group consisting of Cl, Br and I.

4. (Cancelled):

5. (Previously Presented): A process according to Claim 1, wherein the reaction of the Grignard compound with CO₂ is carried out using gaseous CO₂.

6. (Currently Amended): A process according to Claim 2, wherein in the conversion of an ester is obtained from a the carboxylic acid of formula (IV) using a phenol of formula (III), an ester is obtained by reaction under water-eliminating conditions, and said ester is subsequently converted into an ether a compound of formula (I).

7. (Currently Amended): A process according to Claim 6, wherein said the ether of formula (I) is obtained by conversion of said ester by oxidative fluorodesulfuration.

8. (Currently Amended): A process according to Claim 1, wherein said carboxylic acid or salt of a carboxylic acid derivative is a bis(alkylthio)carbenium salt which is obtained by reacting a carboxylic acid of formula (IV)



with an alkylthiol to obtain said bis(alkylthio)carbenium salt, said bis(alkylthio)carbenium salt is then reacted with said phenol of formula (III) to form an orthoester or thester, and said orthoester is converted to an ether of formula (I) by oxidative fluorination using an oxidant.

9. (Currently Amended): A process according to Claim 7, the oxidant employed in the oxidative fluorodesulfuration is a compound which liberates halonium equivalents.

10. (Previously Presented ended): A process according to Claim 7, wherein the fluorinating agent employed in the oxidative fluorodesulfuration is selected from aliphatic and aromatic amine/ hydrogen fluoride complexes, pyridine/hydrogen fluoride complexes, NEt₃•3HF, 50% HF in pyridine, melamine•HF and polyvinylpyridine•HF.

11. (Currently Amended): A process according to Claim 6, wherein said the ester is reacted with a fluorinating agent in the presence of an oxidant to give an ether of formula (I) with formation of a thioester as an intermediate.

12. (Currently Amended): A process according to Claim 1, wherein said carboxylic acid or salt of a carboxylic acid derivative is a bis(alkylthio)carbenium salt and step a) is carried out as follows:

a‘‘) a compound of formula (II)

$R-(A^1-Z-)_m BX$ (II),

in which X is an =O group, is converted into a bis(alkylthio)carbenium salt by reaction with a suitable sulfur-containing compound.

13. (Currently Amended): A process according to Claim 12, wherein a compound of formula (II) is reacted with an optionally substituted 2-silyl-1,3-dithiane in the presence of a deprotonating compound to obtain a ketene dithioketal which is subsequently converted into said a bis(alkylthio)carbenium salt.

14. (Previously Presented): A process according to Claim 13, said ketene dithioketal is converted into said bis(alkylthio)carbenium salt by acidification and the acid employed for protonation of said ketene dithioketal is of the formula H^+Y .

15. (Previously Presented): A process according to Claim 12, wherein said bis(alkylthio)carbenium salt has a non-coordinating or weakly coordinating anion selected from tetrafluoroborate, hexafluorophosphate, perchlorate and perfluoroalkylsulfonate.

16. (Currently Amended): A process according to Claim 12, wherein said bis(alkylthio)carbenium salt is reacted with said phenol of formula (III) in the presence of an oxidant and a fluorinating agent, and said oxidant is a compound which liberates halonium equivalents.

17. (Previously Presented): A process according to Claim 12, wherein said bis(alkylthio)carbenium salt is reacted with said phenol of formula (III) in the presence of an oxidant and a fluorinating agent, and said fluorinating agent is selected from aliphatic and aromatic amine/hydrogen fluoride complexes, pyridine/hydrogen fluoride complexes, $NEt_3 \bullet 3HF$, 50% HF in pyridine, melamine•HF and polyvinylpyridine•HF.

18. (Previously Presented): A process according to Claim 3, wherein X in formula (II) is Br.

19. (Previously Presented): A process according to Claim 8, wherein said alkylthiol is a cyclic alkylthiol.

20. (Previously Presented): A process according to Claim 8, wherein said alkylthiol is ethanedithiol, propanedithiol or 1,2-benzenedithiol.

21. (Currently Amended): A process according to Claim 9, wherein said compound which liberates halonium **equivalents** is selected from the group consisting of dibromohydantoin, dimethyldibromohydantoin, N-bromosuccinimide, N-iodosuccinimide, 1,3-dibromo-5,5-dimethylhydantoin, SO_2Cl_2 , SO_2ClF , nitrosonium and nitronium salts, chloramine T and bromine.

22. (Previously Presented): A process according to Claim 11, wherein the oxidant is a brominating agent.

23. (Currently Amended): A process according to Claim 16, wherein said compound which liberates halonium **equivalents** is selected from the group consisting of dibromohydantoin, dimethyldibromohydantoin, N-bromosuccinimide, N-iodosuccinimide, 1,3-dibromo-5,5-dimethylhydantoin, SO_2Cl_2 , SO_2ClF , nitrosonium and nitronium salts, chloramine T and bromine.

24. (New): A process according to Claim 1, wherein A^1 is 1,4-cyclohexylene, 2,5-1,3-dioxanylene, or 1,3-cyclobutylene.

25. (New): A process according to Claim 1, wherein m and n are each 0.